Docket No.: 2830-0165PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Shigeru IBARAKI et al.

Application No.: 10/820,818

Confirmation No.: 8896

Filed: April 9, 2004

Art Unit: 3748

For: RANKINE CYCLE SYSTEM AND VEHICLE

Examiner: H. M. Nguyen

THEREWITH

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 27, 2008, the period for filing a reply having been extended by one month to June 27, 2008, please amend the above-identified U.S. patent application as follows:

This response includes:

Amendments to the Claims, and

Remarks/Arguments.